Minnesota Office of Justice Programs
Crime Victim Services

Budget Development Guidelines
April 2019

These guidelines should be used in conjunction with the *OJP Grant Manual* for general accounting principles and the applicable Budget Allocation Guide (click on the applicable guide for federal funding listed in your Notice of Eligibility: *VOCA*, *VAWA/SASP*, or *FVPSA*) for allowability of expenses when developing a grant budget in E-grants. The budget should provide sufficient (but not excessive) detail about your plan for using your grant funds. In an effort to simplify your budget entries (which are projections), you should provide limited detail in most budget categories. However, in these areas where only limited budget detail is required, you will need to continue reporting detailed information on actual expenditures on the Financial Status Report (FSR) as outlined on the revised *FSR Description Box Detail Requirements* document.

Budgeting Highlights

- *Vendor cards.* Purchase of vendor cards for victim use (food, gas, etc.) is an allowable expense but the costs may only be reimbursed under the following restrictions. Purchase vendor cards near the beginning of the grant period so they can be distributed within the grant period. Vendor cards should not be reported on FSRs until they have been given to a victim, instead of at the time of original purchase. Purchasing vendor cards at the end of the grant period does not leave much time for distribution. Further, reporting vendor cards on an FSR outside of the grant period in which they were purchased is an unallowable expense. Please follow the *Rules on Vendor Card Usage*.

- *Prepaid expenses and contracts overlapping grant period*s. If you are paying for an annual expense in its entirety, you can only claim a prorated amount that corresponds to your grant dates. For example, if you purchase an annual insurance policy that covers August through July and your grant ends September 30, you can only request reimbursement for the prorated expense for August and September to the current grant. When your new grant begins on October 1, you can request reimbursement for the remainder of the cost.

- *Allocation Methods.* For budget items not paid 100% with OJP grant funds and that support more than one purpose, such as rent, an allocation method should be used (see the OJP Grant Manual page 26). If allocating any costs in your budget please submit an explanation of the allocation method used and the items covered (in Section F. of the application).

- *Time Tracking & Personnel Costs.* Personnel funded by more than one funding source must track their hours worked by funding source. Please refer to the *Personnel Costs FAQ* for information on time tracking, time sheet requirements, proportional billing of PTO, etc.

- *Indirect Costs.* If you are considering the inclusion of indirect costs in your budget, you must review the *Indirect Costs Overview* for information and links to the applicable request

form to upload in your application. If you are using a federally-approved indirect cost rate, you may only request reimbursement for time periods covered by an active rate agreement (that is on file at OJP).

- *Match Sources.* All sources of match must be identified in the "Detailed Description" box of the applicable budget category line items (e.g., United Way, county funds, donations, etc.).

A NOTE ABOUT FORMATTING: As you enter information in each "Detailed Description" box, hit "enter" after each line of information. This will prevent the information from printing as one long paragraph.

Budget Detail Requirements by Budget Category

Scenarios and examples are provided for each budget line in your grant application budget.

Personnel

Each position's overall FTE <u>and</u> portion of that FTE being budgeted to the grant (including match) should be clearly identified along with the hourly rate or salary for each position. Do not include duties of each position, but do indicate the percentage of time the position will spend doing direct services (hence, the maximum % that <u>could</u> be budgeted to VOCA or VOCA match – this information is for VOCA audit purposes.) Multiple individuals may be budgeted together on the same budget line if they have the exact same position title and job description.

We have provided an optional Salary Spreadsheet tool to help map out positions, FTEs, and the breakdown between funding sources. This is for your use and doesn't need to be submitted.

This Personnel Summary example is explained further on the following pages through scenarios of different personnel entries:

Budget

Budget Category	VOCA	State	Match
Personnel			
Accounting Specialist	$0.00	$42,640.00	$0.00
Advocates	$240,160.00	$50,000.00	$0.00
Executive Director	$0.00	$26,520.00	$0.00
Program Manager	$41,016.00	$40,000.00	$0.00
Shelter Advocates	$125,600.00	$10,000.00	$10,000.00
Volunteers	$0.00	$0.00	$78,000.00
Total	$406,776.00	$169,160.00	$88,000.00

Scenario #1: *"Executive Director" is a 1.0 FTE position of which .25 FTE is budgeted to the grant. The position will perform direct service duties only 10% of the time (so a maximum of 10% of the 1.0 FTE <u>could</u> be budgeted to VOCA or VOCA match). In this scenario the applicant is choosing to allocate costs for the E.D. position to "state" funds only.*

Budget Category.

Personnel ⌄
*

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

Executive Director
*

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

10% of this position is direct services. FY20: .25 FTE (of 1.0 FTE) @ $25/hour = $13,000 (all State) FY21: .25 FTE (of 1.0 FTE) @ $26/hour = $13,520 (all State)	⌃ ⌄
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VOCA	State	Match
	$26,520.00	

Scenario #2: *"Advocates" is group of 5 individual advocates with the same position title and job description. Therefore, they may be listed together on one budget line using an average hourly pay rate among the 5 individuals (or they may be separated out on their own budget lines with hourly pay rates specific to each if you wish). The example shows that these positions are the equivalent of 5 FTEs but only 4.5 FTEs are being budgeted to this grant (meaning the other .5 FTE among these 5 positions as a group is being charged to a non-VOCA/State/Match source). The example indicates that this position does direct services 90% of the time so a maximum of 90% of the 5 FTE <u>could</u> be budgeted to VOCA or VOCA match). This scenario shows personnel costs covered with both VOCA and state funds.*

Budget Category.

Personnel ⌄
*

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

Advocates
*

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

90% of this position's time is direct services. FY20: 4.5 FTE (of 5 FTE) @ $15(avg.)/hour = $140,400 ($116,206 VOCA, $24,194 State) FY21: 4.5 FTE (of 5 FTE) @ $16(avg.)/hour = $149,760 ($123,954 VOCA, $25,806 State)	⌃ ⌄
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VOCA	State	Match
$240,160.00	$50,000.00	$0

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Scenario #3: *"Shelter Advocates" is a group of 2 advocates with the same position title and job description. Therefore, they may be listed together on one budget line using an average hourly pay rate among the 2 individuals (or they may be separated out on their own budget lines with hourly pay rates specific to each if you wish). The example shows that these positions are the equivalent of 2.0 FTEs and are being budgeted to this grant in full (including the outside source for Match). The example indicates that this position does direct services 95% of the time so a maximum of 95% of the 2 FTE could be budgeted to VOCA or VOCA match). This scenario shows personnel costs covered with both VOCA, State and Match funds.* **Match source needs to be identified in the detailed description box.**

Budget Category.

| Personnel ∨ |* |

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Shelter Advocates | |*

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

95% of this position's time is direct services.
FY20: 2 FTE (of 2) @ $17(avg.)/hour=$70,720 ($61,006 VOCA, $4,857 State & Match)
FY21: 2 FTE (of 2) @ $18(avg.)/hour = $74,880 ($64,594 VOCA, $5,143 State & Match)

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VOCA	State	Match
$125,600.00	$10,000.00	$10,000.00

Scenario #4: *"Program Manager" is a 1.0 FTE position of which .95 FTE is budgeted to the grant. The position will perform direct service duties only 60% of the time (so a maximum of 60% of the 1.0 FTE could be budgeted to VOCA or VOCA match).*

Budget Category.

| Personnel ∨ |* |

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Program Manager | |*

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

60% of this position is direct services.
FY20: .95 FTE (of 1 FTE) @ $20/hour = $39,520 ($20,008 VOCA & $19,512 State)
FY21: .95 FTE (of 1 FTE) @ $21/hour = $41,496 ($21,008 VOCA & $20,488 State)

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VOCA	State	Match
$41,016.00	$40,000.00	

Scenario #5: *"Accounting Specialist" is a .75 FTE position of which .5 FTE is budgeted to the grant. The position will perform direct service duties 0% of the time (so 0% of the .75 FTE could be budgeted to VOCA or VOCA match).*

Budget Category.

| Personnel | ∨ |* |

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Accounting Specialist | * |

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

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0% of this position is direct services.
FY20:  .5 FTE (of .75 FTE) @ $20/hour = $20,800 (all State)
FY21:  .5 FTE (of .75 FTE) @ $21/hour = $21,840 (all State)
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VOCA	State	Match
	$42,640.00	

Payroll Taxes & Fringe

All payroll taxes and fringe benefits should be budgeted to the grant in accordance with the *Payroll Taxes & Fringe Allocation Guide*. Payroll taxes and fringe can only be allocated for positions being paid for by the grant (at the corresponding FTE rate). For example, if .5 FTE for an advocate is being charged to the grant in *Personnel*, half of the applicable payroll taxes and fringe designated for that position should also be charged the grant in *Payroll Taxes & Fringe*. The federal/state/match breakdown should mirror the breakdown of each position under *Personnel*. The "Detailed Description" box should include all costs covered in payroll taxes and fringe (i.e., FICA, dental, retirement, etc.). If you wish to allocate payroll taxes and fringe benefits in a different manner, please contact your grant manager.

Example of Payroll Taxes & Fringe Entry:

The cumulative amount of payroll taxes and fringe for the 7.95 FTE budgeted under personnel above is **$175,181**. This amount is proportionately allocated to VOCA/State/Match to match the total personnel budgeted by source, as follows:

- Total personnel is $585,936 ($406,776 VOCA + $169,160 state + $10,000 VOCA Match).
- VOCA personnel is $406,776 (69.4% of $585,936), so proportionally VOCA payroll taxes & fringe should be $121,576 (69.4% of $175,181).
- State personnel is $169,160 (28.9% of $585,936) so proportionally State payroll taxes & fringe should be $50,267 (28.9% of $175,181)
- Match personnel is $10,000 (1.7% of $585,936) so proportionally Match payroll taxes & fringe should be $2,978 (1.7% of $175,181)

Budget

Budget Category	VOCA	State	Match
Personnel			
Accounting Specialist	$0.00	$42,640.00	$0.00
Advocates	$240,160.00	$50,000.00	$0.00
Executive Director	$0.00	$26,520.00	$0.00
Program Manager	$41,016.00	$40,000.00	$0.00
Shelter Advocates	$125,600.00	$10,000.00	$10,000.00
Volunteers	$0.00	$0.00	$78,000.00
Total	$406,776.00	$169,160.00	$88,000.00

Budget Category.

Payroll Taxes & Fringe ∨ *

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

Payroll Taxes & Fringe *

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

Payroll taxes, FICA, retirement, worker's compensation, health, dental, long-term disability. Total payroll taxes & fringe ($175,181) are proportionately allocated to match the total personnel budgeted by source. VOCA (69.4%). State (28.9%). Match (1.7%). *

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VOCA	State	Match
$121,576.00	$50,627.00	$2,978.00

Match source needs to be identified in the detailed description box.

Contract Services

List each contracted service amount and timeline. If a service is invoiced as it occurs and is provided without a contract it should be budgeted in the appropriate budget category such as *Office & Program Expenses* (e.g., legal services) or *Travel & Training* (e.g., a trainer). Recurring & routine maintenance services (even if contracted) should be budgeted under *Office & Program Expenses* (e.g., shelter linen cleaning) or *Building Expenses* (e.g., snow/lawn care). These examples are listed in the Budget Allocation Guide.

A scanned copy of all sub-contracts of $10,000 or more must be uploaded under Application Attachments in your E-grants application. Also the "Documentation of Bidding Process" form must be completed and uploaded. Contractor fees cannot exceed $650/day or $81.25/hour without documented approval from your grant manager.

f)   Sub-contracts and bidding requirements (if applicable)
    If you are budgeting any portion of a sub-contract(s) that totals $10,000 or more, you are required to:
    1. Upload #1 – Scan all sub-contracts together into one document and upload.
    2. Upload #2 – Complete the *Documentation of Bidding Process* form and upload. For **each sub-contract** provide the following information on the form:
        a) the bids you received and how you came to select the vendor(s) or items chosen, and
        b) your justification for a higher contract amount if a contractor is being paid more than $650/day (or $81.25/hour).

All expenses must be reasonable and necessary or may be disallowed. The federal/state/match breakdown must be identified for each contract, as well as the source of match funds. **Match source needs to be identified in the detailed description box.**

Example of Contract Services Entry:

Budget Category.
| Contract Services ∨ |*

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Contract Services |*

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

Bookkeeping, Inc.: 24 months @ $250/month = $6,000 (all State)
Interpreters, Inc.: 100 hours @ $30/hour = $3,000 ($2,000 VOCA, $1,000 Match)

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VOCA	State	Match
$2,000.00	$6,000.00	$1,000.00

Travel & Training

Provide the anticipated monthly expenses. Any travel & training expenses not listed in the Budget Allocation Guide need to have prior approval from your grant manager before incurring the expenses, otherwise your grant manager may not allow reimbursement of the expense. Be sure to identify the source of any match funds.

Example of Travel & Training Entry:

Budget Category.

| Travel & Training ▾ |*

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Travel & Training |*

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

| Travel (including staff mileage @ $.58/mile or current IRS rate) & Training: 24 months @ $1,100/month = $26,400 ($16,000 VOCA, $8,400 State, $2,000 Match) ▲▼ |*

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VOCA	State	Match
$16,000.00	$8,400.00	$2,000.00

Office & Program Expenses

Breakout the anticipated monthly expenses among the broad sub-categories of "office expenses" and "program expenses." Any office & program expenses not listed in the Budget Allocation Guide need to have prior approval from your grant manager before incurring the expenses, otherwise your grant manager may not allow reimbursement of the expense. The federal/state/match breakdown must be identified for both office expenses and program expenses. Hit "enter" to separate the two categories within the "Detailed Description" box. Be sure to identify the source of any match funds. **Match source needs to be identified in the detailed description box.**

Example of Office & Program Expenses Entry:

Budget Category.
Office & Program Expenses ∨ *

Short Description. For each _Personnel_ position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. _Payroll Taxes & Fringe, Contract Services_, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

Office & Program Expenses *

Detailed Description. For each _Personnel_ position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

Office expenses: 24 months @ $250/month = $6,000 ($4,000 VOCA, $2,000 State)
Program expenses: 24 months @ $3,207/month = $76,968 ($15,000 VOCA, $4,000 State, $51,968 Match)
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VOCA	State	Match
$19,000.00	$6,000.00	$51,968.00

Building Expenses

List anticipated monthly costs for each type of building expense. You may also budget "other building expenses listed in the Budget Allocation Guide" to cover unknown expenses that are specifically listed in the Budget Allocation Guide without needing to do a budget revision if the need for the purchase comes about. Any building expenses not listed in the Budget Allocation Guide need to have prior approval from your grant manager before incurring the expenses, otherwise your grant manager may not allow reimbursement of the expense. Be sure to identify the source of any match funds.

Example of Building Expenses Entry:

Budget Category.

| Building Expenses   ∨ |* |

Short Description. For each *Personnel* position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. *Payroll Taxes & Fringe, Contract Services*, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Building Expenses | * |

Detailed Description. For each *Personnel* position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

Mortgage interest payments: 24 months @ $500/month = $12,000 (all State)
Utilities (gas, electric, water): 24 months @ $450/month = $10,800 (all VOCA)
Other building expenses listed in Budget Allocation Guide = $2,000 (VOCA/State split)

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VOCA	State	Match
$11,800.00	$13,000.00	

Equipment Purchases (5,000+)

List each anticipated equipment purchase that costs $5,000 per unit or more. "Equipment" that costs under $5,000 per unit should be budgeted under _Office & Program Expenses_. You may also budget "other equipment purchases listed in the _Budget Allocation Guide_" to cover unknown expenses that are specifically listed in the Budget Allocation Guide without needing to do a budget revision if the need for the purchase comes about. Any equipment purchases not listed in the Budget Allocation Guide need to have prior approval from your grant manager before incurring the expenses, otherwise your grant manager may not allow reimbursement of the expense. Be sure to identify the source of any match funds.

Example of Equipment Purchases Entry:

Budget Category.

| Equipment Purchases ∨ |*

Short Description. For each _Personnel_ position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. _Payroll Taxes & Fringe, Contract Services_, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Equipment Purchases |*

Detailed Description. For each _Personnel_ position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

Security camera equipment: $6,000 (all VOCA) Refrigerator/freezer: $5,000 (all VOCA) Other equipment listed in the Budget Allocation Guide: $5,000 (VOCA/State split)	∧ ∨ |*
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VOCA	State	Match
$13,500.00	$2,500.00	

Other Expenses

Indirect costs and technology upgrade funds are the only allowable expenses under this category. It is likely that all other expenses should be budgeted in another budget category.

Indirect costs are costs shared by the organization as a whole, which cannot be broken down within each program of the organization. If you are able to assign costs to program areas (through direct billing), please know <u>direct billing is more transparent and is recommended by OJP</u>.

For indirect costs, you must provide a list of the expenses that are included in the indirect cost amount, and these expenses may not be included elsewhere in the budget. If you have never had a federally approved indirect cost rate, you may use up to 10% as an indirect cost rate for costs not normally broken out by program. Your indirect cost rate applies to your Modified Total Direct Costs (MTDC). MTDC excludes equipment, rental costs, participant support costs (Direct Client Assistance), and the portion of each subaward and subcontract in excess of $25,000. Please review the _Indirect Costs Overview_ for information on how to request to use indirect funds and how to correctly budget across funding sources.

Example of "Other Expenses – Indirect Costs" Entry:

Budget Category.

| Other Expenses ✔ |*

Short Description. For each _Personnel_ position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. _Payroll Taxes & Fringe, Contract Services_, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Other Expenses - Indirect Costs |*

Detailed Description. For each _Personnel_ position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

| 10% de minimis for 10/1/19 - 9/30/21 includes accounting and human resources staff time. VOCA/State split proportionate to VOCA/State allocations and Modified Total Direct Costs (MTDCs) in this grant. |*
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VOCA	State	Match
$57,715.00	$24,119.00	

Other Expenses, con't.

If your Notice of Eligibility included funds for _technology upgrades,_ please list all of the expenses on this separate line. The details of these expenses are in the narratives you submitted so it is unnecessary to explain those details here. All expenses that were preliminarily approved by your grant manager were VOCA eligible meaning you can budget those expenses under VOCA, State or Match. Please identify the source of match funds. **Match source needs to be identified in the detailed description box.**

Example of "Other Expenses – Technology Upgrade" Entry:

Budget Category.

| Other Expenses ∨ |* |

Short Description. For each _Personnel_ position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. _Payroll Taxes & Fringe, Contract Services_, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Other Expenses - Technology Upgrade |* |

Detailed Description. For each _Personnel_ position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

Computers & set-up labor: $3,250 ($1,000 VOCA, $2,250 State)
Security system & labor: $6,500 ($2,750 State, $3,750 Match)
Website development: $9,000 (all VOCA)

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VOCA	State	Match
$10,000.00	$5,000.00	$3,750.00

Direct Client Assistance

All grantees are strongly encouraged to budget funds to assist victims with financial needs. Rather than listing out specific expenses you anticipate covering, just type in "Direct client assistance expenses in accordance with the Budget Allocation Guide." Submission of the _Direct Client Assistance Cover Sheet_ is required with FSRs. Please identify the source of match funds.

Direct Client Assistance Entry:

Budget Category.

| Direct Client Assistance ∨ |
*

Short Description. For each _Personnel_ position, enter the position name here (e.g. Advocate). For all other budget categories, enter the budget category again here (e.g. _Payroll Taxes & Fringe, Contract Services_, etc.). All detailed information should be entered in the Detailed Description box below in accordance with the **Budget Development Guidelines.**

| Direct Client Assistance |
*

Detailed Description. For each _Personnel_ position, enter only the FTE, hourly/salary rate and % of time providing direct services. Detail for all other budget categories should follow the guidance in the **Budget Development Guidelines.**

| Direct client assistance expenses in accordance with the Budget Allocation Guide. ∧ ∨ |
*

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VOCA	State	Match
$3,000.00	$0	$20,000.00